



# State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF UTILITY AND SPECIAL TAXES • 2135 Rimrock Road • P.O. Box 8971 •  
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## REAL ESTATE TRANSFER NEWS (RETN) OCTOBER 2001

The following questions and answers are given as general interpretations of the Wisconsin Administrative Code and Statutes. Should you have any questions, please write to:

Wisconsin Department of Revenue  
Division of State & Local Finance  
Bureau of Utility & Special Taxes  
P.O. Box 8971, MS 6-97  
Madison, WI 53708-8971

**PLEASE NOTE THE BUREAU'S NEW P. O. BOX NUMBER ABOVE**

This newsletter may be found on the Internet at <http://www.dor.state.wi.us/ust/retn.html>

- 1Q. Can yellow highlighting be used on the return to indicate the areas that must be filled out when returns are mailed to a person for completion?**
- A.** No. An instruction letter or form should be sent along with the return explaining what is needed for completion. If highlighting is absolutely needed **ONLY HIGHLIGHT THE LINE DESCRIPTION ABOVE THE BOXES**. Highlighting the boxes causes problems by distorting the scanning.
- 2Q. When there is more than one grantor or grantee, do we have to list Social Security Numbers for each grantor and grantee?**
- A.** The instructions (PE-100) state that an addendum may be attached listing more than one grantor and grantee. If an addendum is attached, please include Social Security Numbers and address (if each is different than shown on the return) for each of the grantors and grantees.
- 3Q. The grantor refuses to give his Social Security Number and sign the transfer return. How can we record the deed without these items for a complete transfer return?**
- A.** In instances where the grantor refuses to give their Social Security Number and sign the return, complete the boxes with "See Addendum" and attach an addendum to the return with an explanation as to the grantors refusal to provide Social Security Number and sign. Provide your name, address and telephone number and signature.
- 4Q. When do I have to complete Lines 53 through 59 regarding Agent in Section X. CERTIFICATION?**
- A.** Complete the Agent lines whenever anybody signs the return on behalf of another individual or entity. Note that this applies for any conveyance, not just for sales as indicated on Line 54. Lines 60 and 61 must be completed if someone other than the grantor or grantee is preparing the return regardless of who signs the return.

**5Q. Can the county zoning administrator inspect the transfer returns to catch violators of a new zoning ordinance that requires a sanitary system inspection?**

**A.** No. The county zoning administrator is not authorized access to the returns per s. 77.265, Stats.

**6Q. We have a client that is closing a transaction under Chapter 11 of the Bankruptcy Code pursuant to 11 U.S.C. § 1146(c) “the issuance, transfer, or exchange of a security, or the making or delivery of an instrument of transfer under a plan confirmed under section 1129 of this title, may not be taxed under any law imposing a stamp tax or similar tax.” The sale is part of the overall plan and must be completed before the plan of reorganization is confirmed by the Bankruptcy Court. Will this transaction still be exempt and how do we fill out the transfer form?**

**A.** Yes, the transaction is exempt so long as the Bankruptcy Court approves the complete plan. Whether the conveyance occurs before or after the confirmation, the critical point is that the sale is part of the approved plan. To complete the return, use exemption s. 77.25(14), Stats. for the exemption from fee and for “Type of Transfer”, check “Other” and explain 11 U.S.C. § 1146(c).